

**North Carolina State Board of Certified Public Accountant Examiners**

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605  
Phone 919-733-1422 • Fax 919-733-4209 • Web [www.nccpaboard.gov](http://www.nccpaboard.gov)

**INSTRUCTIONS FOR RECIPROCAL NC CPA CERTIFICATE**

Enclosed is an application for a reciprocal North Carolina CPA certificate. To ensure that you have enclosed all necessary information and that the forms are completed correctly, please review the list below before returning the package to the Board. You must complete each form to obtain licensure in North Carolina, regardless of how long you have been licensed as a CPA in another jurisdiction.

**Application Form**

Did you answer all questions?

Did you sign and date the application?

Is the application notarized?

Did you attach a recent passport-type photograph?

Did you enclose a copy of the completion/attendance certificate for the accountancy law course?

Did you enclose a \$75.00 check (payable to the NC State Board of CPA Examiners) or \$75.00 credit card authorization?

**NOTE:** If you were not born in the United States, please provide one of the following: 1) proof of US citizenship, 2) proof of resident alien status, or 3) a notarized statement of your intention to become a US citizen (available from the Board's web site, [www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)).

If your name on your application documentation is different from the name you are using on your application, please provide legal proof of your name change (marriage license, divorce decree, etc.)

**Interstate Exchange Form** must be completed by the board of accountancy that issued your original certificate and/or license. Please note that you must be currently licensed to practice public accounting by a jurisdiction before North Carolina can grant reciprocity. Exam scores must be verified by the jurisdiction in which you sat for the Uniform CPA Exam, even if you were certified in another jurisdiction. If you need more than one interstate exchange form, you may make copies or print from the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

**CPA Firm Registration**

If you are in the public practice of accounting as defined in 21 NCAC 08A .0307 and .0308 and the CPA firm through which you are providing services is not registered with the Board, you must register that CPA firm with the Board. CPA firm registration forms are available from the Board's web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

**Temporary Permit** You will be issued a temporary permit prior to the issuance of your reciprocal certificate if you submit the *Reciprocal Application* and payment of \$75.00. Allow at least two (2) weeks for processing the temporary permit. You must apply for reciprocity by submitting proof of completion of the accountancy law course, the interstate exchange form completed by the jurisdiction which issued your original certificate, and by a jurisdiction that proves current licensure. All documentation to complete the *Reciprocal Application* must be received within 90 days of the date of issuance of your temporary permit. Failure to complete the application process will result in the expiration of the temporary permit to practice 120 days after issuance. **NOTE: Temporary permits are valid for four (4) months and are non-renewable.**

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**ACCOUNTANCY LAW COURSE REQUIREMENT**

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all CPA certificate applicants and reinstatement applicants must complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

To satisfy the requirement, an applicant must complete the course within one year preceding the date the Board receives his or her application. For example, those planning to apply in January of the current year must wait until after January of the previous year to take the course. If an applicant meets the requirement prematurely, the course will not count for certification or reinstatement. The Board suggests that an applicant take the course within a few months prior to submitting his or her application to the Board.

For new CPA certificate applicants, the course will qualify for eight (8) CPE credit hours that may be reported on the CPE renewal form if completed during the same calendar year in which the certificate is granted.

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is a qualified course that is available in two formats: an 8-hour group study seminar and an 8-hour self-study course. The 8-hour self-study course is available through Positive Systems ([passonline.com](http://passonline.com)).

**GROUP STUDY**

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

NCACPA

PO Box 80188

Raleigh, NC 27623-0188

(919) 469-1040

(800) 722-2836

[www.ncacpa.org](http://www.ncacpa.org)

For a list of course dates and locations, visit the NCACPA's web site, [www.ncacpa.org](http://www.ncacpa.org), and click on "Professional Development (CPE)," then click on "Ethics."

**SELF STUDY**

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

NCACPA through Positive Systems, Inc. ([passonline.com](http://passonline.com))

Telephone: 1-800-563-4621

To access the course, go to [passonline.com](http://passonline.com) and click on "catalog," then click on "ethics requirements" and select "NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities" (Course No. PPENC06)

**PLEASE NOTE THAT THE BOARD DOES NOT OFFER THESE COURSES.**

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VISA \_\_\_\_\_ MASTERCARD \_\_\_\_\_ AMOUNT \_\_\_\_\_  
ACCOUNT NUMBER \_\_\_\_\_ EXP. DATE \_\_\_\_\_  
NAME AS IT APPEARS ON CARD \_\_\_\_\_  
SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**CREDIT CARD CANNOT BE PROCESSED UNLESS ALL FIELDS ABOVE ARE COMPLETE.**

FOR BOARD USE \_\_\_\_\_ AUTHORIZATION NUMBER \_\_\_\_\_

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## APPLICATION FOR RECIPROCAL NC CPA CERTIFICATE

List your name below as you wish it to appear on your certificate:

First Middle Last Jr./Sr./III

Home Address: \_\_\_\_\_

City/State/ZIP: \_\_\_\_\_

Home Telephone: ( ) \_\_\_\_\_

Business Firm Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

City/State/ZIP: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ FAX: ( ) \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Job Title: \_\_\_\_\_

Birthplace: \_\_\_\_\_

ATTACH PHOTO HERE THAT  
MEETS US PASSPORT  
STANDARDS (2" x 2", FACING  
FORWARD, HEAD & SHOULDERS,  
WHITE BACKGROUND, TAKEN  
WITHIN THE LAST 6 MONTHS).

Birth Date \_\_\_\_\_

Social Security Number \_\_\_\_\_

Send mail to: ☐ Home ☐ Business

### Occupation - (Check one):

- |  |  |   |
|--|--|---|
| 1 <input type="checkbox"/> Individual Practitioner             | 5 <input type="checkbox"/> Educator                  | 9 <input type="checkbox"/> Gov't-Non-Accounting |
| 2 <input type="checkbox"/> CPA Firm-Partner                    | 6 <input type="checkbox"/> Industry-Accounting Field | 10 <input type="checkbox"/> Law                 |
| 3 <input type="checkbox"/> CPA Firm-PC Shareholder/PLLC Member | 7 <input type="checkbox"/> Industry-Non-Accounting   | 11 <input type="checkbox"/> Student             |
| 4 <input type="checkbox"/> CPA Firm-Staff                      | 8 <input type="checkbox"/> Gov't-Accounting          | 12 <input type="checkbox"/> Unemployed          |

### Area of Concentration - (Check one):

- |  |  |   |
|--|--|---|
| 1 <input type="checkbox"/> General Accountancy | 4 <input type="checkbox"/> Auditing          | 7 <input type="checkbox"/> Financial Planning |
| 2 <input type="checkbox"/> Taxation            | 5 <input type="checkbox"/> Advisory Services | 8 <input type="checkbox"/> Non-Accounting     |
| 3 <input type="checkbox"/> Administration      | 6 <input type="checkbox"/> Law               |   |

Check the memberships you hold in the following organizations:

- 1 ☐ North Carolina Association of CPAs 2 ☐ American Institute of CPAs

### LICENSE INFORMATION:

I hold CPA certificate number \_\_\_\_\_ dated \_\_\_\_\_ from the \_\_\_\_\_

Board of Accountancy and I am under no discipline by that board. I hold a license/permit from that board for the period ending \_\_\_\_\_ which allows me the unrestricted privilege to use the CPA title and to practice public accountancy in that board's jurisdiction.

\_\_\_ Yes \_\_\_ No I passed all sections of the Uniform CPA Examination with a minimum score of 75 as reported by the AICPA Advisory Grading Service.

\_\_\_ Yes \_\_\_ No My education and experience are identical to those in NCGS 93-12(5); or are substantially equivalent to that listed in 21 NCAC 08H .0101.

**FOR BOARD STAFF USE:** Amt Paid \_\_\_\_\_ Dep. # \_\_\_\_\_ Date \_\_\_\_\_

- (1) ( ) My education and experience are identical to that listed in NCGS 93-12(5); or is substantially equivalent to that listed  
yes in 21 NCAC 08H .0101.

Name of college(s) or university(s) and degree(s) awarded, if any:

- (2) ( ) Have you worked under the direct supervision of a certified public accountant for one year, or been employed  
yes in the field of accounting for four years?
- (3) If your name on your application documentation is different from the name you are using on your application, please provide legal proof of your name change (marriage license, divorce decree, etc.).
- (4) \_\_\_\_\_ **ACCOUNTANCY LAW COURSE COMPLETION DATE** (Attach copy of completion certificate)
- (5) **Moral Character Data:** If you answer "Yes" to any of the questions below, you must provide a certified copy of the court records or a certified copy of applicable license or disciplinary records with a statement of explanation with this application.
- ( ) Have you been charged, arrested, convicted, found guilty of, or pleaded *nolo contendere* to any criminal  
yes offense (excluding non-criminal traffic infractions)?
- ( ) Have you had an application for certificate or license denied or certificate or license suspended,  
yes canceled, or revoked by any state or federal agency or governing or licensing board?
- ( ) Have you been investigated, charged, or disciplined; or are you currently under investigation by a  
yes governing or licensing board or by a state or federal agency?
- ( ) Have you been party to any civil suit, bankruptcy action, administrative proceeding, or binding  
yes arbitration; the basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence?

**APPLICATION FEE:** Enclose check (payable to the NC State Board of CPA Examiners) or credit card authorization for \$75.00.

### AFFIDAVIT OF APPLICANT

I have read General Statutes Chapter 93 and Title 21, North Carolina Administrative Code, Chapter 8 and do understand the law and rules of the Board applicable to all certified public accountants, particularly those about Professional Ethics and Conduct, and, the Continuing Professional Education requirements. As far as I am able to determine, I meet all of the requirements to apply for a North Carolina CPA Certificate. I understand the contents of applications including all attachments and disciplinary actions or consent orders regarding me are subject to the NC Public Records Act. I understand that I am waiving any claim of confidentiality or privacy regarding disclosure of such public records. I authorize the Board to make such investigative inquiries it deems necessary and release from liability all parties responding to such inquiries. I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

\_\_\_\_\_ State

\_\_\_\_\_ County

Sworn to (or affirmed) and subscribed before me this day by \_\_\_\_\_.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a \_\_\_\_\_] [a credible witness has sworn to the identity of the principal(s) \_\_\_\_\_.]

INK NOTARIAL SEAL

\_\_\_\_\_  
Notary Public Signature

\_\_\_\_\_  
Notary Public Printed Name

\_\_\_\_\_  
Date

My Commission Expires \_\_\_\_\_

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**AUTHORIZATION FOR INTERSTATE EXCHANGE  
OF EXAMINATION & LICENSURE INFORMATION**

**TO THE APPLICANT:** This form is essential to the application you are filing with this Board. Before your application will be considered for approval, certain information must be verified by the board of accountancy where your examination credits and/or certificate and license status were established. Please complete the initial portion of this form and forward the form to the board of accountancy where credits and/or status were established with a self-addressed, stamped envelope. That board, in turn, will complete the remainder of this form (Sections A-D) and return it to you. You are advised to check with that board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.

**TO BE COMPLETED BY THE APPLICANT:**

Last Name	First Name	Middle Name	Jr./Sr./III
Mailing Address			Certificate #, if Applicable
City	State	ZIP	
(      )	Daytime Phone Number	Date of Birth	Social Security Number

I hereby request and authorize the \_\_\_\_\_ Board of Accountancy to provide any and all pertinent information requested in this form to the North Carolina State Board of Certified Public Accountant Examiners to accompany an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

Applicant Signature	Date
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**FOR ACCOUNTANCY BOARD USE ONLY**

The information provided herein is correct to the best of our knowledge.

OFFICIAL  
BOARD  
SEAL

\_\_\_\_\_  
Board/Agency

\_\_\_\_\_  
Official Signature

Title	Date
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SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY

SECTION A: VERIFICATION OF EXAMINATION CREDITS

The following are grades awarded on the Uniform CPA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted. If separate sheets are attached, please affix official signature and Board Seal.

Please list all grades, including failing grades, recorded for applicant.

Date of Examination	AICPA ID Number	AUD (Auditing)	BEC (LPR/Law)	FAR (FARE/Theory)	REG (ARE/Practice)

- 1) Was the applicant ever denied admission to the Exam? ☐ Yes ☐ No  
If yes, please use Section D of this form to explain.
- 2) If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (Use Section D to explain.) ☐ Yes ☐ No
- 3) Number of subjects with which candidate is credited, if any.  Number  N/A
- 4) Date credits or grades expire, if any.

SECTION B: CERTIFICATE/LICENSURE (Permit) STATUS

Certificate as a Certified Public Accountant:

- 1) The applicant holds original CPA Certificate number  dated  /  /  which is in good standing unless otherwise noted in Section D of this form.
- 2) The applicant holds reciprocal CPA Certificate number  dated  /  /  which is in good standing unless otherwise noted in Section D of this form.

License/Permit to Practice Public Accounting:

(If licensing is the responsibility of another agency, please forward and request completion of applicable section.)

- 3) The applicant holds a license/permit from this board for the period ending  /  /  and is currently in good standing in this State. (Please note any exceptions to the above statements in Section D of this form.)
- 4) If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:

License/Permit not required

Pay appropriate fees and/or post bond

Complete acceptable accounting/auditing experience

Complete continuing professional education requirements

Other (please specify)

- 5) Has there ever been any disciplinary action instituted against the applicant? ☐ Yes ☐ No  
If yes, please explain in Section D.

SECTION C: ADDITIONAL INFORMATION REQUESTED: If CPA Certificate is valid and unrevoked, but a license to practice public accountancy is not held, may applicant refer to himself as a "CPA" in your state? ☐ Yes ☐ No

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED (Official Seal and Signature must be affixed to attached sheets if needed to respond to this inquiry.)